

**OFFICE OF THE STATE CONTROLLER**  
**1998 CAFR FOOTNOTES WORKSHEET - UNIVERSITY**  
**RESTRICTED AND UNRESTRICTED FUND BALANCES**

CAFR Footnote No. 15 FRU No. \_\_\_\_\_  
 GASB Fund No. \_\_\_\_\_ University Name: \_\_\_\_\_  
 Preparer/Phone: \_\_\_\_\_

**Instruction for Completing Worksheet:**

The NCAS financial statements (CAFR 11U) should reflect restricted and unrestricted fund balances for the 1998 beginning balances. However, there is no segregation of restricted and unrestricted fund balances on the CAFR11U for the current year revenue/expenditure summary. Fund equity in total on the statements should be correct. Since this worksheet represents the true disclosure of restricted and unrestricted fund balances, they are considered an integral component of the CAFR 11U.

In completing this worksheet, each university should ensure that the note disclosure total (restricted fund balance plus unrestricted fund balance) is in agreement with the total fund equity amount reported on the university's Balance Sheet (CAFR 11U). In addition, a copy of the worksheet should be attached to the university CAFR 11U report for each GASB fund. This will provide a more complete audit trail for total fund equity disclosures.

**Fund balances for:**

**University Funds**

	<b>GASB Fund</b>			<b>Unrestricted Quasi- Endowment</b>	<b>Total Fund Balance (Per Balance Sheet CAFR11U)</b>
		<b>Restricted</b>	<b>Unrestricted</b>		
<b><i>Current Funds:</i></b>					
Current Funds	4110	_____	_____	_____	_____
Proprietary Funds	4120	_____	_____	_____	_____
Restricted Funds	4130	_____	_____	_____	_____
Total Current Funds		=====	=====	=====	=====
<b><i>Fiduciary Funds:</i></b>					
Loan Funds	4210	_____	_____	_____	_____
Endowment Funds	4220	_____	_____	_____	_____
Total Fiduciary Funds		=====	=====	=====	=====
<b><i>Plant Funds:</i></b>					
Unexpended Plant Func	4310	_____	_____	_____	_____
Debt Service Fund (Revenue bond retirement)	4320	_____	_____	_____	_____
Total Plant Funds		=====	=====	=====	=====